

48-101-509. Fiscal records — Charitable campaign records — Inspection. —

(a) Every charitable organization and professional solicitor, subject to the provisions of this part, shall, as to their activities in Tennessee as may be covered by this part and in accordance with the rules and regulations prescribed by the secretary of state, keep:

(1) True and accurate fiscal records, including, but not limited to, all income and expenses; and

(2) True records regarding the conduct of any solicitation campaigns, including records of any documents, information, notices or applications required to be prepared or filed pursuant to § [48-101-513](#). Unless otherwise provided, such records shall be retained for a period of at least three (3) years after the end of the period of registration to which they relate.

(b) Upon request and at a reasonable time and place within Tennessee, such records, as well as any other records regarding solicitation campaigns within this state, shall be made available to the secretary of state, the attorney general and reporter or an appropriate district attorney general for inspection.

[Acts 1976, ch. 735, § 9; T.C.A., § 48-2209; Acts 1989, ch. 285, §§ 18, 19; 1991, ch. 299, § 8; 1993, ch. 252, § 4; T.C.A., § 48-3-509.]